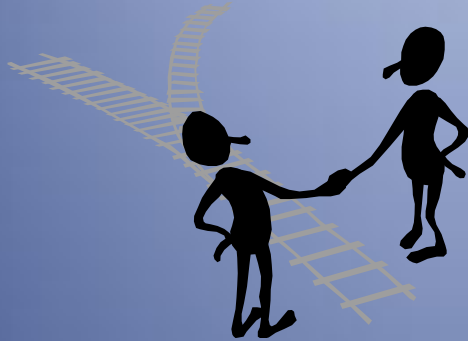


# Acquisition of a Business



- If a new or existing business acquires the organization, trade, business or 75% or more of the assets of an existing business, there is a mandatory transfer of unemployment experience account of the predecessor employer. This is termed "successorship."
- If the taxable payroll attributable to the transferred portion of the business is less than 100%, then the transfer of experience is termed a partial transfer.

For additional information, please refer to Section 22(a) of the MES Act.



## Acquisition of Business with same Controlling Interest

- If an employer transfers its trade or business, in full or in part, to another employer and there is common ownership, management or control of the two employers at the time of the transfer, there is a mandatory transfer of unemployment experience.

# Contact Information

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